



# Trustees' Financial Summary

FY2015-16

Submit ID: 0986-88995947

56 Yellowstone County

0986 Shepherd H S

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Janice Ripley **Phone #:** (406) 373-5461

(Signature)

(Date)

**Chair, Board of Trustees:** Carl Openshaw

(Signature)

(Date)

**County Superintendant** Sherry Long

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
139	Pep Grant	FEDERAL	S215F140046	84.215F
168	Health & Wellness Program	LOCAL		
169	Pep Grant	FEDERAL	S215F140046	84.215F
170	Pep Grant	FEDERAL	S215F140046	84.215F
235	Vo Ed All Career & Tech Ed Programs	STATE		State
236	Vo Ed All Career & Tech Ed Programs	STATE		State
503	Misc.	LOCAL		
635	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A140616	84.358A
636	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A150616	84.358A
715	Vo Ed Carl Perkins Basic Grant	FEDERAL	05609868115	84.048A
716	Vo Ed Carl Perkins Basic Grant	FEDERAL	05609868116	84.048A
729	State OTO Indian Education for All	STATE		state

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	268,873.87	78,498.95	373,301.79	
02	Taxes Receivable - Real and Personal (120-149)	18,283.25	6,809.87	4,489.38	
03	Taxes Receivable - Protested (150-159)	744.33	277.32	182.09	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	287,901.45	85,586.14	377,973.26	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	19,027.58	7,087.19	4,671.47	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	32,413.30	4,785.13	167,000.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	236,460.57	73,713.82	206,301.79	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	268,873.87	78,498.95	373,301.79	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	287,901.45	85,586.14	377,973.26	

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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	40,414.43	314,824.05	19,109.19	20,189.12
02	Taxes Receivable - Real and Personal (120-149)	2,241.59			350.56
03	Taxes Receivable - Protested (150-159)	93.68			14.08
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	42,749.70	314,824.05	19,109.19	20,553.76
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	2,335.27			364.64
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,220.00		11,722.38	
48	Fund Balance for Budget	39,194.43	314,824.05	7,386.81	20,189.12
52	<b>TOTAL FUND BALANCE/EQUITY</b>	40,414.43	314,824.05	19,109.19	20,189.12
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	42,749.70	314,824.05	19,109.19	20,553.76

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	924.84		1,958.68	27,906.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	5,310.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,234.84		1,958.68	27,906.00
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	6,234.84		1,958.68	27,906.00
52	<b>TOTAL FUND BALANCE/EQUITY</b>	6,234.84		1,958.68	27,906.00
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,234.84		1,958.68	27,906.00

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,718.04	42,097.01		40,352.19
02	Taxes Receivable - Real and Personal (120-149)	1,033.02			879.57
03	Taxes Receivable - Protested (150-159)	41.90			35.63
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	54,792.96	42,097.01		41,267.39
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	1,074.92			915.20
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	46.00			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	53,672.04	42,097.01		40,352.19
52	<b>TOTAL FUND BALANCE/EQUITY</b>	53,718.04	42,097.01		40,352.19
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	54,792.96	42,097.01		41,267.39

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		42,010.18		
02	Taxes Receivable - Real and Personal (120-149)		3.47		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		42,013.65		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		3.47		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		42,010.18		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		42,010.18		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		42,013.65		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			91,576.50	18,790.80
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			91,576.50	18,790.80
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			91,576.50	18,790.80
52	<b>TOTAL FUND BALANCE/EQUITY</b>			91,576.50	18,790.80
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			91,576.50	18,790.80

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	230,082.22	36,772.58		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	230,082.22	36,772.58		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	230,082.22	36,772.58		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	230,082.22	36,772.58		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	230,082.22	36,772.58		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	507,257.61	534,800.65
1112	District Levy - Personal Property	6,744.73	6,183.47
1113	District Levy - Heavy Motor Vehicles	2,568.94	0.00
1114	District Levy - Pers Prop/Mobile Homes	4,599.25	10,407.88
1190	Penalties and Interest on Taxes	1,213.19	1,032.40
1510	Interest Earnings	2,203.59	2,038.93
3110	Direct State Aid	899,732.78	1,003,322.12
3111	Quality Educator	69,570.54	68,134.23
3112	At Risk Student	3,676.40	3,731.77
3113	Indian Education For All	5,304.00	5,992.56
3114	American Indian Achievement Gap	1,200.00	2,870.00
3115	State Spec Ed Allowable Cost Pymt to Districts	44,728.06	43,394.40
3116	Data For Achievement	3,900.00	5,740.00
3118	Natural Resource Development	6,411.64	11,263.89
3120	State Guaranteed Tax Base Aid	480,568.20	525,092.88
3444	State School Block Grant	94,068.87	94,068.87
3446	SB96 Block Grant Reimbursement	5,938.08	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,139,685.88</b>	<b>2,318,074.05</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	761,455.46	846,947.80
			2XX	Personal Services - Employee Benefits	115,535.29	127,380.86
			3XX	Purchased Professional and Technical Services	58,321.04	45,413.86
			5XX	Other Purchased Services	8,755.18	10,001.61
			6XX	Supplies and Materials	50,681.30	26,146.60
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	32,824.15	34,373.28
			2XX	Personal Services - Employee Benefits	169.48	221.37
			3XX	Purchased Professional and Technical Services	28,329.99	28,656.00
			5XX	Other Purchased Services	329.60	569.59
			6XX	Supplies and Materials	0.00	472.07
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	28,028.32	40,162.04
			2XX	Personal Services - Employee Benefits	5,499.24	8,018.65
			3XX	Purchased Professional and Technical Services	0.00	547.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	706.75	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	25,390.49	30,564.34
			2XX Personal Services - Employee Benefits	4,492.43	6,180.45
			5XX Other Purchased Services	1,719.47	891.25
			6XX Supplies and Materials	1,444.47	146.78
			810 Dues and Fees	523.12	834.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	82,872.04	84,932.00
			2XX Personal Services - Employee Benefits	24,248.02	27,915.45
			5XX Other Purchased Services	1,400.62	404.54
			6XX Supplies and Materials	102.98	65.28
			810 Dues and Fees	981.50	697.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	15,449.13	16,251.61
			2XX Personal Services - Employee Benefits	4,467.48	5,225.98
			3XX Purchased Professional and Technical Services	9,004.00	10,589.50
			4XX Purchased Property Services	100.00	55.66
			5XX Other Purchased Services	3,408.10	4,240.43
			6XX Supplies and Materials	3,323.89	3,286.77
			810 Dues and Fees	3,228.50	4,658.62
			8XX Other Expenditures	809.25	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	114,810.62	144,278.35
			2XX Personal Services - Employee Benefits	31,909.81	40,496.25
			3XX Purchased Professional and Technical Services	741.00	7,546.50
			4XX Purchased Property Services	85,658.67	105,812.29
			5XX Other Purchased Services	22,378.67	23,688.48
			6XX Supplies and Materials	16,551.70	26,484.11
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	55,045.83	58,629.53
<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	78,891.61	111,580.21
			2XX Personal Services - Employee Benefits	6,087.34	10,966.66
			6XX Supplies and Materials	27.39	0.00
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	14,178.85	14,731.44
			2XX Personal Services - Employee Benefits	73.28	94.84
			3XX Purchased Professional and Technical Services	7,990.51	0.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	4,354.35	4,773.38





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	0.00	961.50	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	162,789.19	171,699.08	
			2XX Personal Services - Employee Benefits	32,087.46	34,015.80	
			4XX Purchased Property Services	76.00	813.00	
			5XX Other Purchased Services	9,423.73	4,869.07	
			6XX Supplies and Materials	3,378.39	8,059.62	
			7XX Property and Equipment Acquisition	0.00	19,417.63	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	27,837.32	26,084.82	
			2XX Personal Services - Employee Benefits	973.50	1,377.34	
			4XX Purchased Property Services	295.60	0.00	
			5XX Other Purchased Services	0.00	5,361.56	
			6XX Supplies and Materials	602.12	0.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	83,363.15	93,139.47	
			2XX Personal Services - Employee Benefits	2,469.72	2,733.12	
			5XX Other Purchased Services	3,192.53	2,026.51	
			6XX Supplies and Materials	60.35	32.25	
			810 Dues and Fees	3,950.00	4,595.00	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	767.36	0.00	
			3XX Purchased Professional and Technical Services	0.00	3,443.80	
			4XX Purchased Property Services	0.00	297.81	
			6XX Supplies and Materials	33,646.75	1,579.10	
	<b>999 Undistributed</b>					
		<b>61XX Operating Transfers to Other Funds</b>				
			910 Operating Transfers to Other Funds	0.00	10,507.00	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
			920 Resources Transferred to Other School Districts or Cooperatives	43,000.00	16,000.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,120,214.09</u>	<u>2,321,946.41</u>	



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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					241,084.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,318,074.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,321,946.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	32,413.30	Less Last Year	751.95	(4b)	31,661.35	
					31,661.35	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					268,873.87	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	200,488.52	199,443.42
	1112 District Levy - Personal Property	2,655.59	2,319.70
	1113 District Levy - Heavy Motor Vehicles	1,020.78	0.00
	1114 District Levy - Pers Prop/Mobile Homes	1,449.51	4,030.95
	1190 Penalties and Interest on Taxes	413.16	394.69
	1510 Interest Earnings	848.24	717.47
	2220 County On-Schedule Trans Reimb	23,760.18	21,750.15
	3210 State On-Schedule Trans Reimb	23,760.18	21,750.16
	3444 State School Block Grant	9,646.94	9,646.94
	3446 SB96 Block Grant Reimbursement	1,761.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		265,804.91	260,053.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business				
		810	Dues and Fees	85.00	0.00	
	27XX	Student Transportation Services				
		1XX	Personal Services - Salaries	120,449.13	141,727.78	
		2XX	Personal Services - Employee Benefits	24,763.96	29,334.86	
		3XX	Purchased Professional and Technical Services	234.00	2,459.67	
		4XX	Purchased Property Services	6,651.09	21,790.20	
		5XX	Other Purchased Services	13,299.78	13,597.26	
		6XX	Supplies and Materials	42,668.69	38,484.93	
	280	Special Education - Local and State				
	27XX	Student Transportation Services				
		6XX	Supplies and Materials	206.25	0.00	
	999	Undistributed				
	62XX	Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	40,000.00	20,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				248,357.90	267,394.70	



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance					82,798.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					260,053.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					267,394.70	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	4,785.13	Less Last Year	1,743.14	(4b)	3,041.99	
					3,041.99	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,498.95	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	117,873.29	130,737.42
	1112 District Levy - Personal Property	1,570.87	1,504.44
	1113 District Levy - Heavy Motor Vehicles	595.04	0.00
	1114 District Levy - Pers Prop/Mobile Homes	1,198.07	2,464.89
	1190 Penalties and Interest on Taxes	305.70	246.91
	1510 Interest Earnings	4,070.59	3,282.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>125,613.56</b>	<b>138,235.94</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	49,500.00	167,000.00
	999	Undistributed				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	50,000.00	55,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				99,500.00	222,000.00	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						339,565.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						138,235.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						222,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	167,000.00	Less Last Year	49,500.00	(4b)	117,500.00
						117,500.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						373,301.79 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	22,887.11	66,625.56
	1112 District Levy - Personal Property	302.80	726.32
	1113 District Levy - Heavy Motor Vehicles	116.83	0.00
	1114 District Levy - Pers Prop/Mobile Homes	148.92	795.03
	1190 Penalties and Interest on Taxes	41.15	84.44
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>23,496.81</u>	<u>68,231.35</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	28,490.00	17,940.00
	999 Undistributed				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	40,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>28,490.00</u>	<u>57,940.00</u>

### Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	28,903.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,231.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	57,940.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      1,220.00      Less Last Year                      0.00      (4b)	1,220.00	
	1,220.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,414.43	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,298.70	2,858.65
	2240 County Retirement Distribution	193,303.00	242,676.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>197,601.70</b>	<b>245,534.65</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	123,707.76	137,137.24	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	5,402.97	5,688.77	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,032.61	5,671.47	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	6,273.10	6,835.93	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	13,289.77	13,852.24	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	2,378.26	2,522.71	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	17,650.81	21,726.57	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	16,643.42	20,485.89	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	13,605.17	18,047.68	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,333.76	2,438.10	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	4,195.98	4,323.13	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,763.70	5,837.67	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	6,413.20	7,085.02	



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## Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	5,383.64	5,994.71
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	7,644.62	7,924.66
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	584.29	14.19
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	4,430.53	4,111.03
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	11,797.02	13,781.68
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>251,530.61</u>	<u>283,478.69</u>

## Schedule Of Changes Worksheet Fund Code 14

Beginning Fund Balance	352,768.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	245,534.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	283,478.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	314,824.05	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
139	Pep Grant	
	4100 Federal Miscellaneous Grants - Direct from Feds	34,869.88
168	Health & Wellness Program	
	1920 Contributions/Donations from Private Sources	395.00
169	Pep Grant	
	4100 Federal Miscellaneous Grants - Direct from Feds	57,248.76
236	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	17,109.00
503	Misc.	
	1920 Contributions/Donations from Private Sources	4,959.79
635	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	3,819.51
636	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,960.06
716	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	11,389.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		135,751.00

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
139	Pep Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,272.50
			2XX Personal Services - Employee Benefits		388.30
			3XX Purchased Professional and Technical Services		6,500.00
			5XX Other Purchased Services		137.65
			6XX Supplies and Materials		8,069.18
			7XX Property and Equipment Acquisition		2,544.97
			139 Subtotal		18,912.60
169	Pep Grant				
	410	Miscellaneous Federal Grants Direct from Feds			
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,277.50
			2XX Personal Services - Employee Benefits		2,957.54
			3XX Purchased Professional and Technical Services		8,949.00
			5XX Other Purchased Services		6,940.56
			6XX Supplies and Materials		7,886.37



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition		13,940.03
			<b>169 Subtotal</b>		<b>59,951.00</b>
<b>170</b>	<b>Pep Grant</b>				
	<b>410 Miscellaneous Federal Grants Direct from Feds</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials		5,085.49
			<b>170 Subtotal</b>		<b>5,085.49</b>
<b>235</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>				
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		70.00
			6XX Supplies and Materials		1,726.71
			7XX Property and Equipment Acquisition		179.65
			<b>235 Subtotal</b>		<b>1,976.36</b>
<b>236</b>	<b>Vo Ed All Career &amp; Tech Ed Programs</b>				
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		2,597.58
			6XX Supplies and Materials		1,157.42
	<b>392 State Career &amp; Technical Ed Entitlement - Business</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services		900.00
			5XX Other Purchased Services		3,967.20
			6XX Supplies and Materials		834.80
	<b>394 State Career &amp; Technical Ed Entitlement - Family &amp; Consumer Sciences</b>				
		<b>1XXX Instruction</b>			
			5XX Other Purchased Services		3,320.36
			6XX Supplies and Materials		746.64
	<b>395 State Career &amp; Technical Ed Entitlement - Technology Ed/Industrial Arts</b>				
		<b>1XXX Instruction</b>			
			7XX Property and Equipment Acquisition		3,585.00
			<b>236 Subtotal</b>		<b>17,109.00</b>
<b>503</b>	<b>Misc.</b>				
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			4XX Purchased Property Services		4,959.79
			<b>503 Subtotal</b>		<b>4,959.79</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
636	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			5XX Other Purchased Services		4,555.24
			6XX Supplies and Materials		1,404.82
			<b>636 Subtotal</b>		<b>5,960.06</b>
716	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		3,193.30
			6XX Supplies and Materials		7,855.70
			8XX Other Expenditures		340.00
			<b>716 Subtotal</b>		<b>11,389.00</b>
729	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		2,000.00
			<b>729 Subtotal</b>		<b>2,000.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>127,343.30</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					19,144.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					135,751.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					127,343.30 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	11,722.38	Less Last Year	20,165.54	(4b)	-8,443.16
					-8,443.16 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					19,109.19 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
139 Pep Grant	34,869.88	18,912.60	15,957.28
168 Health & Wellness Program	395.00	0.00	395.00
169 Pep Grant	57,248.76	59,951.00	-2,702.24
170 Pep Grant	0.00	5,085.49	-5,085.49
235 Vo Ed All Career & Tech Ed Programs	0.00	1,976.36	-1,976.36
236 Vo Ed All Career & Tech Ed Programs	17,109.00	17,109.00	0.00



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## Project Reporter Summaries

<b>Project Reporter</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Difference</b>
503 Misc.	4,959.79	4,959.79	0.00
635 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	3,819.51	0.00	3,819.51
636 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,960.06	5,960.06	0.00
716 Vo Ed Carl Perkins Basic Grant	11,389.00	11,389.00	0.00
729 State OTO Indian Education for All	0.00	2,000.00	-2,000.00
<b>Total</b>	<b>135,751.00</b>	<b>127,343.30</b>	<b>8,407.70</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	10,194.14	10,116.91
	1112 District Levy - Personal Property	136.45	117.52
	1113 District Levy - Heavy Motor Vehicles	51.15	0.00
	1114 District Levy - Pers Prop/Mobile Homes	125.01	203.41
	1190 Penalties and Interest on Taxes	29.23	19.72
	1340 Fees for Adult Education	763.00	225.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,298.98	10,682.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,872.00	180.00
			2XX	Personal Services - Employee Benefits	7,444.70	0.99
			6XX	Supplies and Materials	182.82	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,499.52	180.99	

Schedule Of Changes Worksheet			Fund Code 17
Beginning Fund Balance			9,687.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			10,682.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			180.99 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			20,189.12 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	14,400.00	11,600.00
	1510 Interest Earnings	31.19	24.94
	3260 State Driver's Education Reimbursement	6,744.93	6,847.78
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,176.12	18,472.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	4,290.88	5,363.60
			6XX	Supplies and Materials	400.23	404.93
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	14,432.96	12,677.60
			4XX	Purchased Property Services	35.00	0.00
			6XX	Supplies and Materials	1,506.32	816.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,665.39	19,262.48	

Schedule Of Changes Worksheet				Fund Code 18
Beginning Fund Balance				7,024.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				18,472.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				19,262.48 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				6,234.84 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	2,900.00	2,400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>2,900.00</u>	<u>2,400.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	2,250.97	2,323.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,250.97</u>	<u>2,323.85</u>

#### Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	1,882.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,400.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,323.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,958.68	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	0.00	10,507.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.00</u>	<u>10,507.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					17,399.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,507.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,906.00 (5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	30,864.80	30,146.61
	1112 District Levy - Personal Property	410.76	351.04
	1113 District Levy - Heavy Motor Vehicles	156.10	0.00
	1114 District Levy - Pers Prop/Mobile Homes	293.68	614.66
	1190 Penalties and Interest on Taxes	76.63	60.46
	1510 Interest Earnings	611.98	426.18
	3281 State Technology Aid	2,050.00	2,192.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>34,463.95</b>	<b>33,791.38</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		4XX	Purchased Property Services	0.00	565.23
		5XX	Other Purchased Services	557.35	0.00
		6XX	Supplies and Materials	31,298.58	26,539.91
		7XX	Property and Equipment Acquisition	0.00	5,876.39
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>31,855.93</b>	<b>32,981.53</b>

### Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	52,862.19	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,791.38	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,981.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	46.00	
Less Last Year	0.00	(4b)
	46.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	53,718.04	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	580.16	390.85
	1920 Contributions/Donations from Private Sources	595.50	120.00
	3447 SB96 Combined Block Grant Reimbursement	2,675.53	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,851.19</b>	<b>510.85</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			5XX Other Purchased Services	415.80	0.00
			6XX Supplies and Materials	1,330.97	1,257.78
			810 Dues and Fees	75.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	6,468.00	0.00
			4XX Purchased Property Services	229.15	0.00
			6XX Supplies and Materials	0.00	2,082.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>8,518.92</b>	<b>3,340.28</b>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					44,926.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					510.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,340.28 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,097.01 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	24,365.31	25,595.88
	1112 District Levy - Personal Property	325.52	296.05
	1113 District Levy - Heavy Motor Vehicles	122.77	0.00
	1114 District Levy - Pers Prop/Mobile Homes	268.75	497.93
	1190 Penalties and Interest on Taxes	63.07	46.62
	3120 State Guaranteed Tax Base Aid	22,973.75	14,216.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>48,119.17</b>	<b>40,652.79</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	45,000.00	45,000.00
			850 Interest on Debt	8,775.00	7,650.00
			860 Agent Fees/Issuance Costs	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>54,125.00</b>	<b>53,000.00</b>

#### Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	52,699.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	40,652.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	53,000.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	40,352.19	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	703.12	419.05
	1920 Contributions/Donations from Private Sources	450.00	0.00
	3445 State Combined Fund School Block Grant	17,079.49	17,079.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>18,232.61</b>	<b>17,498.54</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	0.00	14,444.04
			4XX Purchased Property Services	4,229.50	0.00
			7XX Property and Equipment Acquisition	9,250.00	0.00
<b>130</b>					
	<b>190 School Safety Projects</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	45,141.10	0.00
<b>131</b>					
	<b>190 School Safety Projects</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	5,000.00	0.00
<b>161</b>					
	<b>190 School Safety Projects</b>				
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	50,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>113,620.60</b>	<b>14,444.04</b>



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## Schedule Of Changes Worksheet

**Fund Code 61**

Beginning Fund Balance	48,205.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	17,498.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,444.04	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      9,250.00      (4b)                      -9,250.00		
	-9,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,010.18	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	123.07	102.83
	1700 Student Extracurricular Activity Receipts	269,618.91	363,097.23
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>269,741.98</u>	<u>363,200.06</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX	Extracurricular Athletics and Activities			
		3XXX	Operation of Non-Educational Services		
			XXX Student Extracurricular	262,977.12	356,378.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>262,977.12</u>	<u>356,378.47</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	84,754.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	363,200.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	356,378.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	91,576.50	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 85

PRC	Revenue	2015 Value	2016 Value
	1920 Contributions/Donations from Private Sources	1,200.00	1,200.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,200.00</u>	<u>1,200.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			870 Student Scholarships	850.00	3,100.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>850.00</u>	<u>3,100.00</u>

#### Schedule Of Changes Worksheet

Fund Code 85

Beginning Fund Balance	20,690.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,200.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,100.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,790.80	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	34,097.32	66,644.08
XX	39X	1XXX	112 Certified Teacher Staff Salaries	162,789.19	171,699.08
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	632,695.19	701,828.78
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	393.28	82.45
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	60,127.98	54,561.54
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	8,000.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	71,467.83	50,629.53
XX	XXX	4XXX	73X Major Equipment-New	83,719.10	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	28,490.00	16,720.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	1,220.00





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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	43,394.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	43,394.40

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	14,464.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	62,487.93
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	142,146.53
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

**FY2015-16**

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**56 Yellowstone County**

**0986 Shepherd H S**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	111,580.21	0.00	0.00	0.00	0.00
280	1XXX	2XX	10,966.66	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	14,731.44	0.00	0.00	0.00	0.00
280	21XX	2XX	94.84	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	4,773.38	0.00	0.00	0.00	0.00
<b>Totals</b>			142,146.53	0.00	0.00	0.00	0.00

142,146.53

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136*

*\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	143,789.19	0.00	0.00	0.00	143,789.19
Land Improvements	138,439.29	0.00	8,000.00	0.00	146,439.29
Buildings	3,005,835.25	0.00	50,629.53	0.00	3,056,464.78
Machinery and Equipment	1,422,451.33	0.00	92,949.09	56,365.65	1,459,034.77
Totals at Historical Cost	4,710,515.06	0.00	151,578.62	56,365.65	4,805,728.03
<b>Depreciation</b>					
Improvement Accum	76,192.42	0.00	9,873.08	0.00	86,065.50
Building Accum	1,725,079.74	0.00	85,793.76	0.00	1,810,873.50
Machinery and Equipment Accum	626,388.24	0.00	148,408.45	40,621.83	734,174.86
Total Accumulated Depreciation	2,427,660.40	0.00	244,075.29	40,621.83	2,631,113.86
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,282,854.66	0.00	-92,496.67	15,743.82	2,174,614.17

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	27,800.84	0.00	0.00
Operations and Maintenance (26XX)	14,278.66	0.00	0.00
Transportation (27XX)	93,026.81	0.00	0.00
Extracurricular (34XX, 35XX)	785.00	0.00	0.00
Unallocated	108,183.98	0.00	0.00
Total Depreciation for FY2016	244,075.29	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

FY2015-16

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	112,445.00	150.00	0.00	0.00	112,595.00	0.00	112,595.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	112,445.00	150.00	0.00	0.00	112,595.00	0.00	112,595.00
<b>Bond(s)</b>							
09/15/2010	255,000.00	0.00	45,000.00	0.00	210,000.00	50,000.00	160,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	255,000.00	0.00	45,000.00	0.00	210,000.00	50,000.00	160,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

**FY2015-16**

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	357,125.39	25,631.42	0.00	382,756.81
Net Pension - TRS	1,602,062.90	10,317.06	0.00	1,612,379.96